

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

IN RE:)	In Proceedings Under Chapter 13
)	
DAVID ISLEIM)	Case Number 06-13665
)	
Debtor)	Judge Pat E. Morgenstern-Clarren
)	
)	<u>Objection to Allowance of Claim</u>

Now comes *David Isleim*, the Debtor herein, by and through his undersigned counsel, Paul S. Kuzmickas, and hereby objects to the allowance of the priority claim of *State of Ohio, Department of Taxation* (hereinafter "Ohio"), being Trustee's Claim No. 4-2, filed herein, in the amount of \$27,227.46, on the following grounds:

1. The Debtor filed his petition under Chapter 13 of the Bankruptcy Code on AUGUST 27, 2006.
2. Ohio included penalties in its priority claim in the amount of \$8,481.00. Income tax penalties are not paid as priority, but rather would be an unsecured, nonpriority claim.

WHEREFORE, *David Isleim*, the Debtor herein, prays that the priority claim of *State of Ohio, Department of Taxation*, being Trustee's Claim No. 4-2, filed herein, in the amount of \$27,227.46 be disallowed, and a priority claim be allowed in the amount of \$18,746.46, and for such other and further relief as is just.

/s/ Paul S. Kuzmickas

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Certificate of Service

_____ I hereby certify that a copy of the foregoing **OBJECTION TO ALLOWANCE OF CLAIM** was served electronically, by operation of this Court's electronic filing system, this **17th** day of **February 2010**, on Craig Shopneck, Chapter 13 Trustee; and by regular U.S. Mail, postage prepaid, on Rebecca L. Daum, Assistant Attorney General, at Collection Enforcement, 150 East Gay Street, 21st Floor, Columbus, Ohio 43215-3191.

/s/ Paul S. Kuzmickas

Paul S. Kuzmickas

Attorney for Debtor